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TAXABLE YEAR

1997

# California Individual Income Tax Declaration for Electronic Filing

FORM

8453

**USE LABEL**

Otherwise please print or type

|  |           |                                     |
|--|-----------|-------------------------------------|
| Your first name and initial  | Last name | Your social security number         |
| If joint return, also give spouse's name and initial                     | Last name | Spouse's social security number     |
| Present home address — number and street including PO Box or rural route | Apt. no.  | Daytime telephone number<br>(     ) |
| City, town or post office, state and ZIP code                            |           |                                     |

**Part I Tax Return Information**

|   |   |   |
|---|---|---|
| 1 | Taxable income. (Form 540, line 19; Form 540A, line 16; Form 540EZ, line 16 or Form 540NR, line 19) | 1 |
| 2 | Total tax. (Form 540, line 37; Form 540A, line 23; Form 540EZ, line 23 or Form 540NR, line 46)      | 2 |
| 3 | Tax withheld. (Form 540, line 38; Form 540A, line 24; Form 540EZ, line 24 or Form 540NR, line 47)   | 3 |
| 4 | Refund. (Form 540, line 58; Form 540A, line 35; Form 540EZ, line 35 or Form 540NR, line 67)         | 4 |
| 5 | Amount you owe. (Form 540, line 59; Form 540A, line 36; Form 540EZ, line 36 or Form 540NR, line 68) | 5 |

**Part II Direct Deposit of Refund (Optional – See instructions.)**

|   |                  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|---|------------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| 6 | Routing number   | <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | The first two digits of the routing number must be 01 through 12 or 21 through 32. |
|   |                  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7 | Account number   | <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|   |                  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8 | Type of account: | <input type="checkbox"/> Checking <input type="checkbox"/> Savings   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |



**Part III Declaration of Taxpayer**

- 9 ☐ I consent that my refund be directly deposited as designated in Part II, and declare that the information shown on line 6 through line 8 is correct. If I have filed a joint return, this is an irrevocable appointment of the other spouse as an agent to receive the refund.
- ☐ I do not want direct deposit of my refund or am not receiving a refund.

Under penalties of perjury, I declare that the information I provided to my electronic return originator (ERO), including my address and social security number and the amounts shown in Part I above, agrees with the information and amounts shown on the corresponding lines of my 1997 California income tax return. To the best of my knowledge and belief, my return is true, correct, and complete. If I filed a balance due return, I understand that if Franchise Tax Board (FTB) does not receive full and timely payment of my tax liability, I remain liable for the tax liability and all applicable interest and penalties. I consent that my return and accompanying schedules and statements be transmitted to the FTB by my ERO. If the processing of my return or refund is delayed, I authorize the FTB to disclose to my ERO and/or the transmitter the reason(s) for the delay or the date when the refund was sent.

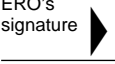
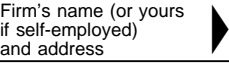
**Sign Here**

It is unlawful to forge a spouse's signature.

|  |  |
|--|--|
| <br>Your signature<br>For Privacy Act Notice, see form FTB 1131 | <br>Spouse's signature. If filing joint, both must sign. |
| Date   | Date   |

**Part IV Declaration of Electronic Return Originator (ERO) and Paid Preparer. See instructions.**

I declare that I have reviewed the above taxpayer's return and that the entries on form FTB 8453 are complete and correct to the best of my knowledge. If I am only a collector, I understand that I am not responsible for reviewing the taxpayer's return. I declare however, that form FTB 8453 accurately reflects the data on the return. I have obtained the taxpayer's signature on form FTB 8453 before transmitting this return to the FTB; I have provided the taxpayer with a copy of all forms and information to be filed with the FTB, and I have followed all other requirements described in FTB Pub. 1345, Electronic Filing Handbook, File Specifications and Record Layouts for State of California Individual Income Tax Returns (Tax Year 1997). I will keep form FTB 8453 on file for 4 years from the due date of the return and I will make a copy available to the FTB upon request. If I am also the paid preparer, under penalties of perjury I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete.

|                       |   |      |  |   |                              |
|-----------------------|---|------|--|---|------------------------------|
| <b>ERO's Use Only</b> | ERO's signature                                      | Date | Check if also paid preparer <input type="checkbox"/> | Check if self-employed <input type="checkbox"/> | ERO's social security number |
|                       | Firm's name (or yours if self-employed) and address  | FEIN |  |   |                              |
|                       | ZIP code  |      |  |   |                              |

Under penalties of perjury, I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer is based on all information of which the preparer has any knowledge.

|                                 |   |      |   |                                   |  |
|---------------------------------|---|------|---|-----------------------------------|--|
| <b>Paid Preparer's Use Only</b> | Paid preparer's signature                            | Date | Check if self-employed <input type="checkbox"/> | Preparer's social security number |  |
|                                 | Firm's name (or yours if self-employed) and address  | FEIN |   |                                   |  |
|                                 | ZIP code  |      |   |                                   |  |

# Instructions for Form FTB 8453

## California Individual Income Tax Declaration for Electronic Filing

### General Information

#### A Purpose of Form FTB 8453

Taxpayers use form FTB 8453 to authenticate their electronic return and to authorize the electronic return originator (ERO) to file the return on their behalf.

EROs use form FTB 8453 as a record of filing the electronic return and as an authorization to transmit the tax return electronically to the Franchise Tax Board (FTB) either directly or through a transmitter.

**DO NOT MAIL FORM FTB 8453 TO THE FTB.** The ERO must retain the original form FTB 8453.

#### B Refund Information

To find out about your tax refund call the FTB's automated toll-free telephone service at 1-800-338-0505. You must know the first social security number shown on your return and the exact amount of your refund. Refund information is available 6:00 a.m. – 10:00 p.m. PST seven days a week except state holidays.

#### C Taxpayer Responsibilities

The taxpayer(s) must:

- Verify all information on the form FTB 8453, including social security number, income and withholding (if applicable);
- Inspect the paper copy of the return and ensure the information is correct; and
- **Sign form FTB 8453 after the return has been prepared but before it is transmitted.**

The taxpayer(s) must receive the following from the ERO:

- A copy of form FTB 8453;
- Any original Form(s) W-2, W-2G, and 1099R; and
- A paper copy of Form 540, Form 540A, Form 540EZ or Form 540NR showing the data transmitted to the FTB.

**As with any tax record, the taxpayer(s) should retain these documents** and make them available to the FTB upon request.

### Specific Instructions

#### Declaration Control Number

The Declaration Control Number (DCN) is a unique 14-digit number assigned by the ERO to each taxpayer's return. The DCN must be clearly printed or typed in the boxes provided. The number should be entered as follows:

##### Boxes Entry

- |      |   |
|------|---|
| 1-2  | File Identification Number (always "00");                             |
| 3-8  | Electronic Filer Identification Number (EFIN) assigned by IRS;        |
| 9-11 | Batch number (000 to 999) assigned by the ERO. Any three digit number |

may be used, however to avoid duplication we suggest using ascending order. Duplicate DCNs are not acceptable;

- |       |  |
|-------|--|
| 12-13 | Serial number (00-99) assigned by the ERO. For each batch of returns, the first serial number must begin with 00, and the last serial number cannot exceed 99; |
| 14    | Process year digit (always "8" for 1998).  |

**Example:** The EFIN is 509325. The batch number is 000. The serial number is 56. The DCN should be 00-509325-00056-8.

#### Entity Information

Type or print the taxpayer's name, address and social security number in the spaces provided. If a joint return is filed, include the spouse's name and social security number.

#### Part I – Tax Return Information

Enter only whole dollar amounts. The amounts entered must be the same as reported on the electronically filed return.

#### Part II – Direct Deposit of Refund

Taxpayers who want their refunds directly deposited must complete Part II and **check the box at Line 9**. Taxpayers should use a check, form, report or other statement generated by their financial institution to verify the routing number and account number.

For accounts payable through a financial institution other than the one at which the taxpayer's account is located, the taxpayer should use an account statement or identification card which shows the routing number of the bank or financial institution where the account is located. Do not use a deposit slip as it may contain internal routing numbers. If there is any doubt about the correct routing number, the taxpayer should contact his or her bank or financial institution and ask for the routing number to use for direct deposit (Electronic Funds Transfers).

**Line 6** – The routing number must be nine digits and begin with 01 through 12 or 21 through 32.

**Line 7** – The account number can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols. If fewer than 17 characters, enter the number from left to right and leave the unused boxes blank.

**Caution:** Some financial institutions may not accept direct deposits into accounts that are payable through another bank or financial institution, including credit unions.

Some financial institutions do not permit the deposit of a joint refund into an individual account.

FTB is not responsible when a financial institution rejects a direct deposit. If direct

deposit is rejected by the bank or financial institution due to an error in the routing number or account number, a paper check will be sent.

#### Part III – Declaration of Taxpayer

An electronically transmitted tax return will not be considered complete, and therefore filed, unless form FTB 8453 is signed by the taxpayer(s). The ERO must obtain the signature(s) of the taxpayer(s) prior to transmitting electronic returns to the FTB.

##### Corrections to form FTB 8453

If the ERO makes substantial changes to the electronic tax return after the taxpayer's signature has been obtained, but before the return is transmitted to the FTB, a new form FTB 8453 must be completed and signed. A change is considered a substantial change if either of the following applies:

- The "Taxable income" (Part I, line 1) differs from the amount on the electronic tax return by more than \$25; or
- The "Total tax" (Part I, line 2), the "Tax withheld" (Part I, line 3) or the "Refund" (Part I, line 4) differ from the corresponding amounts on the electronic tax return by more than \$5.

The following are not considered substantial changes:

- Rounding off to whole dollars;
- Correcting math errors which do not exceed the above tolerances;
- Correcting transposition errors or misplaced entries; and
- Correcting spelling errors.

To make minor changes to form FTB 8453:

- 1) Neatly line through the incorrect data.
- 2) Enter the correct data next to the lined through entry.
- 3) Enter the name or initials of the person making the correction.

#### Part IV – Declaration of Electronic Return Originator (ERO) and Paid Preparer

This section must be completed and signed by the ERO.

Only handwritten signatures are acceptable. If the ERO is also the paid preparer, the ERO must check the box labeled "Check if also paid preparer."

If the paid preparer is not the ERO, the paid preparer must sign in the space for paid preparer's use only. If the paid preparer is also the ERO, do not complete the Paid Preparer section. See the previous paragraph.